COVERNMENT OF INDIA FINANCE DEPARTMENT (CENTRAL REVENUES)

Memorandum

on

Excise (Hemp Drugs) Adminisation in India

for

1931-32

16th Edition



DELHI. MANAGER OF PUBLICATIONS
1938

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CHAPTER I

MADRAS PRESIDENCY

- 1 General revenue statistics—The hemp drugs receipts for the year 1931-32 amounted to Rs 19,57,040 and formed 46 per cent of the total excise revenue of the Presidency—Rs. 1023 lakhs were realised by duty and Rs 934 lakhs by vend fees—Charas was not consumed in this Presidency—The receipts were derived entirely from ganja and bhang—The right of vend of these drugs was sold together—From the statistics of duty realised on issues within the Presidency for the year given in Imperial Form I of the Excise Administration Report, it will be seen that ganja accounted for 964 per cent of the duty. The hemp drugs receipts for the year 1930-31 amounted to Rs 20,25,310 and formed 39 per cent of the total excise revenue—In 1912-13 the revenue from these drugs was Rs 7,24,000 and the percentage to total excise revenue was 22 (vide Statement II)
- 2 Cultivation, storage and supply —Madras produced its own supply of hemp drugs Import of the drugs into the Presidency was prohibited Madras also supplied the demand of the Indian States and French Settlements within the Presidency limits Coorg did not take its supply from this Presidency

Cultivation of the hemp plant was prohibited throughout the Piesidency except (a) in the Bapatla taluk of the Guntur district and (b) the Hosur taluk of the Salem district where it was permitted under license cultivated during 1931-32 was 215 acres, against 152 acres in 1930-31 in the Guntur district With effect from 1931-32 the cultivation of ganta at Santavasal was permanently stopped and the Hosur taluk of the Salem district was made a centre for ganja cultivation In consequence, the Government storehouse at Santavasal was closed on 1st July 1931 The Government cultivated during 1931-32 was 80 acres at Hosur centre sanctioned the continuance of the botanical investigation of ganja for a further period of three years as the work could not be completed within the period for which the investigation was sanctioned originally staff sanctioned for this investigation continued its work during the year In 1912-13 the total area cultivated amounted to 209 acres

The licensees were required to convey their produce to public storehouses established by Government at Vetapalem and Mathigiri and removal of these drugs from the storehouses for consumption was permitted only on payment of duty at the prescribed rates, viz, Rs 25 per seer of ganja and Rs 10-0-0 per seer of bhang In 1912-19 the rates of duty were Rs 7-8-0 per seer of ganja and Rs 3 per seer for bhang The storehouses were in charge of Assistant Inspectors of the Excise Department (on Rs 150—200 per mensem); a temporary establishment of 1 Assistant Inspector on Rs 150—200 per mensem with extra Sub-Inspectors (on Rs 60—90 per mensem each) was employed at each of the centres Vetapalem and Hosur to supervise the cultivation and harvesting operations

3 Terd arrangements—The storehouses supplied retail vendors throughout the Presidency. Small shops could also obtain their supplies from other shops in the same district. Licenses for retail sale were sold during the year by auction. The total number of retail shops in 1931-32 was 452 against 452 in the preceding year and 53S in 1912-13. The figures relating to the average area per shop and the number of shops per 100,000 of ipopulation are given below:—

		-	Year.					edorne mree Let spoke m Primite ener	No. of shops per 100,000 of population.
1931-02.	•	•	•			•	•	\$15 - 3 <u>4</u>	0-81
1907-51.		•	•	•		•	• ţ	315∕€0	1.07
1912-13.	•	•	•	•	•	•	-	26£ 33	1:50

^{4.} Correction and average taxiston.—The total consumption of garja, black and their preparations in 1981-52 was 44.267 seems giving an average consumption of 0.2 seem per 1,000 of population according to the census figures of 1931: the average incidence of taxation amounted to Rs. 43.78 per seem if which Rs. 52.60 was derived from duty. In 1933-31 the total consumption of hemp drugs amounted to 48,081 seems against 52,478 seems in 1918-13. The average consumption of hemp drugs per 1,000 of population in 1930-31 has 11 seems compared with 1.5 seems in 1912-13. The average indispres of taxation per seem of hemp drugs in 1930-31 amounted to Rs. 41.59 against Rs. 1.8 per seem during the year 1912-13

5 Hemp drug effected—The total number of offences relating to hemp drugs increased from 448 to 445. Slight decrease occurred under filled cultivation and unlikensed sale. Smuggling of Mysone pario was practically stoned. There were only stray cases reported in the year.

Smaggling to Cepton was comission on a large scale by the Cepton smagglers. They remined their base of operations at the French ports of Rankal and Pondicienty. The Excise Intelligence Bureau staff reported three cases at Magazinam involving Si seems of containmental apparently for smuggling to Lepton will have. An operate hot had four cases involving IS; seems of containmental by the Excise Intelligence Bureau A in common section. That of 12 seems of conjain a limit a made at Maintain the Assistant Inspector, Excise Intelligence Bureau. Position that Castoms officers at Duannshkodi seized two pounds of our and contain an abundant section.

CHAPTER II.

BOMBAY PRESIDENCY PROPER

- 6 General revenue statistics—The hemp drugs receipts (excluding revenue from hemp drugs issued to Indian States) for the year ending 31st March 1932 were Rs 16,93,886 being 57 per cent of the total excise receipts of the Presidency proper The corresponding figures of hemp drugs revenue for the years 1930-31 and 1912-13 were Rs 1489 lakhs and Rs 6 lakhs respectively. The percentage which revenue during these two years bore to total excise revenue were 57 in 1930-31 and 39 in the year 1912-13. Of Rs 16,93,886 realized in the Presidency proper Rs 1023 lakhs represented duty and Rs 670 lakhs hiense fees.
- 7 Cultivation, manufacture and storage The cultivation of the hemp plant (mainly for ganja) was restricted to one Taluka of the Ahmednagar District and was carried on under licenses which were issued free of charge The licensed cultivators could either sell their standing crop to licensed manufacturers, or obtaining a manufacturing license, harvest their crops on their own account. In either case the harvesting of the crops had to be carried on with the permission of the Local Excise Officers and under their supervision A fee of Re 1 per annum was charged for the license to manufacture intoxi-All drugs manufactured were stored cating drugs from the hemp cultivated in a bonded warehouse established near the place of minufacture one such warehouse in the district of Ahmednagai From this central warehouse the drugs were issued on payment of duty to local licensed dealers, or to authorised purchasers from Indian States and foreign possession, or were transferred in bond to other bonded warehouses established for the storage of imported drugs, of which there was one in the city of Bombay and one in each of the districts of Ahmedabad and Surat, For the storage of the drugs in these warehouses a small fee was charged, and assues therefrom were made under strict official supervision

In 1931-32 the cultivation of ganja was not allowed as there was a sufficient balance of the previous year's stock to meet all requirements. In the preceding year the area under hemp cultivation was 300 acres, and 4,029 maunds of ganja was produced. In 1912-13 the area under hemp cultivation amounted to 644 acres for ganja and 12 acres for bhang, which produced 3,992 maunds of ganja and 2 matudes of bhang.

8 Import and export—Licensed vendors could import in bond, under permits and passes, ganga from any province in British India and bhang from the United Provinces or the Punjab for deposit in one of the bonded warehouses. The sale of charas in the Town and Island of Bombay and Ahmedabad City was re-introduced with effect from 1st April 1931. Issues from the bonded warehouses for local consumption of re-export to Indian States and foreign possessions were subject to payment of duty. Transfers from one warehouse to another were effected in bond. Import by private persons was prohibited, but bond fide travellers coming from foreign territory could possess for their own use ganga or any preparation or admixture thereof not exceeding one tola, bhang or any preparation or admixture thereof not exceeding 5 tolas. Bond fide travellers proceeding to the City of Alimedabad

or the Town and Island of Bombay from foreign territory or other provinces in India could possess for their own use charas or any preparation or admixture thereof not exceeding one quarter of a tola. Export by sea to foreign countries beyond India was permitted from the warehouse at Bombay only. All exports were subject to payment of duty, except those in respect of which any remission or refund of duty could be allowed in accordance with special arrangements entered into with the importing States concerned. States which had agreed to assimilate their system of hemp drugs administration to that in force in British territory, or to take other adequate measures for the protection of the British hemp drugs revenue were allowed a refund of 13-14ths of the duty leviable on drugs supplied to them from British warehouses, whilst a fixed annual compensation hable to subsequent adjustment on the basis of actual revenue realized was prid to those which had leased their hemp drugs revenue to the British Government

Statistics of import and export of drugs in the Pre idency proper were furnished in Imperial Return IV-A and in paragraph 28 of the Provincial Excise Administration Report for the year 1931-32 During the year 56 maunds of ganga, 22 maunds of bhang and 3 maunds of charas were exported to Indian States from the Presidency proper This year 8 maunds of ganga were exported to foreign countries

9 Transport, private possession, duty and vend arrangements—The maximum quantities of hemp drugs which could be transported without a permit from one place to another within the Presidency, or sold by retail, were five tolas in the case of ganga or any preparation or admixture thereof, and one-fourth of a seer or twenty tolas in the case of bhang or any preparation or admixture thereof. In the case of charas the limit was fixed at 3 tolas in the Town and Island of Bombay and Ahmedabad City—The rates of duty leviable on the drugs during the years 1912-13, 1930-31 and 1931-32—were as follows—

						Per seer										
						1012	13		1530	31		1931	-32			
				 	 	Rs	a	p	Rs	a	p	Rs	a	p		
Ganja	•		•			6	0	0	35	0	0	35	0	0		
Bhang	•	•	•			1	0	0	4	0	0	4	0	0		
Charas	•	•	•			12	0	0			į	45	0	0		

Whole-ale vend of those drugs was carried on separately from retail vend Licenses for wholesale vend were issued to persons approved by the Collector and the Commissioner on payment of a fixed annual fee of Rs 30 each. The privilege of retail vend at each shop was sold separately by public auction in the year under report, 20 wholesale and 512 retail licenses were issued In the previous year 20 wholesale and 518 retail licenses were issued against 90 wholesale and 572 retail licenses in 1912-13

10. Herry drive offerer - During the very the number of cases relating to home drugs decreased from 1,066 to 452

hempdrugs in 1931-32 amounted as detailed below to 805 mainds or 179 seers per 1,000 of population, according to the figures of the census of 1931. The average consumption of all kinds of hemp drugs taken together per 1,000 of population amounted to 16 seers in the previous year against 40 seers during the year 1912-13—

	1912 1 ,	1530 .1	1031-32
	Md4	Mdi	Mds
Gar,a	1,261	514	476
Bing .	208	199	, ¹⁹¹
Charas	136		, 138

The average taxation was Rs 6688 per seer comprising Rs 3177 on account of duty and Rs 35'll on account of license fees. The average taxation per seer of all sorts of hemp drugs taken together in 1930-31 was Rs 70'56 against Rs 116 in 1912-13. The consumption of charas was entirely prohibited in the Presidency proper except the Town and Island of Bombay and the City of Ahmedabad.

CHAPTER III.

SIND

- 12 General revenue statistics.—The hemp drugs receipts for the year ending 31st March 1932, amounted to 5,95,182 being 1988 per cent of the total Excise receipts for the province Of this Rs. 3,00,613 represented the duty and Rs 2,94,569 the vend fees. In 1930-31 the revenue from hemp drugs amounted to 5 97 lakks against 5 08 lakks in the year 1912-13
- 13 Cultivation, manufacture and storage The cultivation of bhang was permitted under license in Deh Bubak of the Larkana District Licenses were issued free of charge and licensed cultivators could either sell their crops to licensed manufacturers, or could on obtaining a manufacturing license themselves, harvest and sell their crops on their own account In either case the harvesting of crops and the manufacture of bhang therefrom were done with the permission of the local Excise officer and under his supervision A fee of rupee one per annum was charged, for the license to manufacture. All manufactured bhang required to be stored in the bonded warehouse at Bubak, close to the area licensed for cultivation From this central warehouse the bhang was is ned on payment of duty to local licensed dealers For the storage of bhang in the warehouse, a small rent was charged and all issues therefrom were made under strict supervision. In 1930-81, 40 acres were cultivated but the crop was not harvested during the year. The area sown in 1930-31 (38 acres) and harvested in 1931-32 yielded 1,152 maunds, 9 seers and 40 tolas of bhang.
- from the Bubak bonded warehouse in the Larkana district or wholesale depots on payment of duty. There was no production of charas and ganja in Sind. Warehouses for the import and storage of these hemp drugs (charas and ganja) in bond were also established at Karachi, Hyderabad, and Sukkur in August 1921. The licensees were permitted to import ganja in bond from Ahmednagar (Bombay Presidency) and charas from the Punjab. Permits for imports in bond were issued only by the Collector of the District in which the bonded warehouse was situated. The duty on the drugs was levied at the time of issues from the bonded warehouse. Import by private persons was prohibited but bond fide travellers coming from foreign territory could import for their own use charas, ganja and bhang or any preparation or admixture thereof in quantities not exceeding \frac{1}{4}, 1 and 5 tolis, respectively.

Export from Sind to Baluchistan was at first permitted on payment of an export fee of Re 9 8-0 per manual but the same was subsequently discontinued. Again export duty was levied on all hemp drugs exported from any part of the Bombay Presidency under G. R. D. No 1598-C, dated 14th December 1931 read with G. N. No 7992/28, dated 22nd March 1932 at the following rate.—

 The maximum quantities of hemp drugs which could be transported without a permit from one place to another within Sind or sold by retail were 5 tolas in the case of ganja or any preparation or admixture thereof, one tola in the case of charas or any preparation or admixture thereof, and one fourth of a seer or twenty tolas in the case of charas or any preparation or any preparation or admixture thereof. The duty leviable on hemp drugs per seer in 1912-13, 1930-31 and 1931-32 was as follows—

						1912 13					31	1931 32			
Ganja	•	•	•		•	7	8	0	20	0	0	20	0	0	
Charas						60	0	0	20	0	0	20	0	0	
Bhang						1	0	0	2	0	0	2	0	or	

Licenses for the wholesale vend of the drugs were issued to persons approved by the Collector and the Commissionei on payment of an annual fee assessed on sales at the following scale of fees —

Eight annas per maund of bhang sold.

Four annas per seer of charas sold

Four annas per seer of ganja sold.

The privilege of retail vend at each shop was sold separately by public auction 11 wholesale and 204 retail licenses were issued during the year against 12 wholesale and 203 retail in the previous year (1930-31) and 378 in the year 1912-13

- 16 Total consumption and average taxation.—The total consumption of hemp drugs in 1931-32 amounted to 67,652 see (6,884 seers charas, 177 seers ganja and 60,591 seers bhang) or 17 42 seers per thousand of the population according to the census of 1931. In 1930-31 the average consumption based on the census of 1931 per thousand of population amounted to 1889 seers against 330 seers in 1912-13. For figures showing the total consumption of these drugs during the years 1912-13 and 1930-31 please see Statement I. The decrease in sales was attributed to general poverty and to smuggling in Sind. The average taxation was Rs. 8.79 per seer of which 4.44 represented the duty and Rs. 4.35 the vend fees. In the previous year the average taxation of hemp drugs of various sorts taken together amounted to Rs. 8.13 per seer of which Rs. 4.02 represented the duty and Rs. 4.11 the vend fees. In 1912-13 the corresponding figures were 4.4, 2.6 and 1.8, respectively.
 - 17 Changes during the year -The following changes were introduced.
 - (a) Three bhang shops at Hyderchandio, Patni and Jafferabad and one charas shop at Tatta were sanctioned for one year with effect from 1st April 1931 as an experimental measure (G. R. R. D. No. S-78-23249, dated 26th January 1931)
 - (b) Import, export and transport by inland post of (1) Indian hemp (including charas, ganja and bhang) and (2) extract and tincture of Indian hemp (cannabis indica) were permitted under GR RD No 8636, dated 12th June 1931

- (c) Export duty was levied on charge, garya and bhang at the rates of Rs 45 30 and 4 respectively under G. N. R. D. No. 1598-C, dated 14th December 1931 read with G. N. No. 7992-28, dated 22nd March 1932.
- 18 Offer see—The number of cases relating to hemp drugs in 1931-92 was 244 against 234 in the preceding year. The slight increase in the detection of cases during the year under report, calls for no remarks. The total quantity of Kelat biang seized during the year was 11 maunds 2 seems and 34 toles and that of charge 1 maund 26 seems and 67 toles. The number of hemp plants seized in six cases of charge cultivation was 924 plants.

CHAPTER IV.

BENGAL

19 General revenue statistics—The revenue from hemp drugs for the year 1931-32 was Rs 34,22,882 as shown below and amounted to 21-82 per cent of the total Excise receipts of the Province—

	Duty	Vend fees	' Total
Ganza Charas Bhang	Rs 17,08,176 94,520 £2,220	Rs, 13,86,378 91,926 1,29,656,	Rs 30,94,554 1,86,452 1,41,876
Total .	18,14,922	16,07,960,	34,22,882

In 1930-31 the total revenue derived from all sorts of hemp drugs amounted to Rs. 40,42,814 and represented 22 42 per cent, of the total excise revenue during that year. In 1912-13 the revenue from hemp drugs amounted to Rs. 30,70,077 and the percentage which it bore to the total Excise revenue was 22 31 (see Statement II).

Ganja

20 Production, supply and vend arrangements—Ganja was grown in Bengal in a compact tract of country about 69 square miles in area at Naugaon in the district of Rajshahi. This area supplied not only the local requirements of this Presidency, but also those of Assam, part of Bihar and Orissa, part of the United Provinces and also of certain Indian States and foleign territories. The privilege of wholesale supply of ganja to all retail dealers in Bengal and to all wholesale dealers in other Provinces and Indian States, has been granted by Government to the Naugaon Ganja Cultivators' Co-operative Society. This Society which is composed entirely of ganja cultivators purchases the whole crop each year from the individual cultivators and sells to retail and wholesale dealers at prices fixed by the Government from year to year on a definite basis. Each individual cultivator is licensed by the Collector to cultivate, and both cultivation and storage are conducted under close Excise supervision

The details of cultivation for the last 3 years compared with those for the year 1912-13 are noted below —

	No of cultivators hocnsed.	Ārep licensēd.	ohtini ohtini	Average outturn per bigha				
1912 13 1929 30 1930 31 1931 32	2,959 8,047 2,949 2,822	Bighes 3,063 1,799 1,800 1,600	Maunds 7,078 4,414 3,431 3,372	Mds Srs 2 12 2 15 1 35 2 0				

Incenses for retail sale were settled under the "Bengal Fixed Fee System" Under this system, the retail price of the drug is fixed, and licensees pay monthly license or vend fees on the issues taken out in the preceding month on a graduated scale.

1,211 retail licenses were issued in 1931-32 against 1,206 and 1,422 retail licenses in 1930-31 and 1912-13 respectively

- 21. Duty, consumption and average taxation—The rate of duty in 1931-32 was Rs 40 per seer of ganja, against Rs. 11 in 1912-13. The drug was consumed in all districts. The consumption of ganja in the British districts of Bengal in 1931-32 amounted to 1,013 maunds 16 seers against 1,155 maunds 9 seers in 1930-31 and 3,070 maunds, in 1912-13. The average taxation on ganja was Rs 74 1 per seer, of which Rs 40 were derived from duty and Rs 34 1 from vend fees. In 1930-31 the average taxation on ganja was Rs. 77 per seer (Rs 40 from duty and the rest from vend fees) against Rs. 22 9 (Rs 11 from duty) in 1912-13
- 22 Duty arrangements in regard to ganga exported outside the British districts of the Province—Ganja despatched to the United Provinces, Behar and Orissa, and Assam paid duty in those provinces Ganja could also be exported to other provinces in British India either in bond or on pre-payment of duty in Bengal

Supplies to Cooch-Behar and the Feudatory States of Orissa were allowed free of duty. Ganja exported elsewhere paid duty at the rate current in Bengal before issue.

Charas

28 Supply, duty and rend arrangements—The use of charas was practically confined to certain towns in Western and Central Bengal. It was procured from Central Asia through the medium of licensed contractors in the Punjab, and paid duty in Bengal at the rate of Rs 70 per seer, half of which had to be deposited by the importer before he could get a permit for import, the balance being paid on arrival of the consignment. The rate of duty on charas during the year 1912-13 was Rs 12 per seer

The right of retail vend was disposed of under the "Bengal Fixed Fee System" The number of sanctioned shops was 33 in 1931-32 against 34 in 1930-31 and 51 in 1912-13

24 Consumption and average taxation—The consumption of charas in 1931-32 was 35 mainds 5 seers compared with 38 mainds 2 seers in the preceding year and 27 mainds, in 1912-13. The average taxation per seer was Rs 1354 of which Rs 70 were derived from duty and Rs. 654 from vend fees compared with Rs 1375 in 1930-31 and Rs 538 in 1912-13. The duty on the article was raised to Rs 70 per seer with effect from 1st April 1928.

Bhang

25 Siffly, dity, rend arrangements, in port and export — The cultivation of the bland plant was forbidden, but it grows wild in many parts of Bengal The collection of bland for use as an intoxicant or for sale was prohibited

The drug was obtained from the wholesale contractors in the district of Bhagalpore in Bihar and Orissa by the Ganja cultivators' Co-operative Society, Naugaon, who were given the exclusive privilege of supply to retail vendors in the Presidency. Duty was levied on issues from warehouses to retail vendors at the rate of Re 1 a seer, throughout the Presidency

Bhang could only be exported to the States of Nepal, Bhutan and Sikkim, to the Tripura State and to Fiench Chandernagore only on payment of duty in Bengal In 1931-32, 3 maunds and 28 seers of bhang were exported on payment of duty, against 3 maunds and 8 seers in the previous year.

The retail vendors of bhang were licensed under the "Bengal Fixed Fee System" as in the case of "ganga" and "charas". Besides ordinary retail licenses, druggists' permits for the manufacture and sale of bondfide medicinal preparations containing bhang were granted to approved medical practitioners. In 1931-32, 942 licenses were granted for its retail vend, including 610 druggists' permits. Licenses issued for the retail sale of bhang, including druggists' permits during 1930-31 were 905 against 444 in 1912-13

- 26 Consumption and average taxation.—The consumption of bhang in the year under review in the British districts of Bengal was 301 maunds and 24 seers compared with 334 maunds and 5 seers in 1930-31 and 698 7 maunds, in 1912-13 In 1931-32 the average taxation was Rs 117 per seer (of which Re 1 was derived from duty and Rs 107 was derived from vend fees) whereas in 1930-31 it was Rs 128 per seer, and in 1912-13 Rs. 37 per seer
- 27 Consumption and taxation statistics for ganya, charas and bhang together—Taking, ganya, charas and bhang together the total consumption of hemp drugs in the British districts of Bengal in 1931-32 amounted to 1,350 maunds and 5 seers or 1 seer per 1,000 of the population according to the census figures of 1931. The general average taxation thereon was Rs. 63.3 per seer, of which Rs. 33.6 were derived from duty and Rs. 29.7 from vend fees. In 1930-31 the total consumption of hemp drugs of all descriptions amounted to 1,527 maunds and 16 seers or 1.3 seer per 1,000 of the population. In 1912-13 it was 3,796 maunds or 3.34 seer per 1,000 of the population. The general average taxation in 1930-31 was 66.1 per seer (Rs. 33.8 from duty and the rest from vend fees). In 1912-13 it was Rs. 20.22 (Rs. 9.8 from duty and the balance from vend fees).
- 28 Prosecutions and convictions—The arrests for "illicit cultivation or collection of ganga of bhang" increased from 54 to 148. Prosecutions for "unlicensed sale of hemp drugs" increased from 26 to 78. The arrests for "illicit possession of ganga" increased from 116 to 180 and those for "illicit possession of charas" increased from 20 to 24. The number of arrests for "illicit possession of bhang" increased from 104 to 159. The prosecutions for "unlawful import, export or transport of hemp drugs" decreased from 16 to 1. The total number of persons convicted for offences relating to hemp drugs was 497 compared with 269 in the preceding year and 264 in 1912-13. There was thus an increase of 88 2 per cent in the number of convictions in 1931-32 compared with that of the year 1912-13 and an increase of 84 7 per cent over the figures of the preceding year (See Statement V)

CHAPTER V.

BURMA

- 29 General prohibition of the use of hemp drugs—The use of hemp drugs by ordinary persons, and their production, import and sale have been generally prohibited in Burma since 1873, the object being to keep Burmans from contracting the habit of consuming these drugs to which they had not previously been accustomed.
- 30 Special licenses for possession for medicinal purposes—Possession of hemp drugs was prohibited except when possessed for medicinal purposes in the treatment of elephants or other beasts by (a) veterinary practitioners, or (b) other persons, under a license granted by the Commissioner of the Atakan Division for that Division and by the Excise Commissioner for the rest of Burma. The number of heenses issued for the possession of ganga for the treatment of elephants was 18, one more than in the previous year and in 1912-13. The fees realised from these licenses amounted to Rs 205 in 1931-32, compared with Rs 161 in 1980-31, and Rs 85 in 1912-18.

Holders of such licenses obtained their supplies from the stocks of illicit ganga confiscated by Government. This was sold to them at the rate of Rs 5 per viss of 140 tolas

Orders permitting pharmacists to keep and sell under license galenical preparations of hemp were passed in 1930-31 by the Local Government but no pharmacists applied for such licenses-in-1931-32

31 Offences and convictions, seizures and smuggling of hemp drugs—Seizures of illicit hemp drugs increased from 183,324 tolas in 1930-31 to 290,516 tolas in 1931-32 and convictions fell from 858 to 777 In 1912-13 is eight stimounted to 152,945 tolas and convictions to 501

CHAPTER VI

BIHAL SSD OFFISA

12 G eral receive statistics—The revenue from hemp drugs (garja, Plane and proportion thereof) for the veir 1931-32 was Rs 21,68,000 as there below and amounted to 20 1 per cent of the total excess receipts of the province:—

**************************************	Dire	Verd feer	Total
Ga~;a . R/a~g	17#. 12,63,000 22,000	R: 11,85,000 15,000	Rs 24,01,000 67,000
Total,	19 85,000	11,63,000	24,68,000

The total receipts from hemp drugs in 1912-13 and 1930-31 amounted to Rs 23 06 likhis and Rs 29 55 likhis, respectively, and the percentages which these revenues bore to the total exciso revenue were 22 2 in 1912-13 and 20 8 in 1930-31

33. Ganja supply and send arrangements - There were licensed warehouses for ganga in every district maintained under Government supervision at district and sub-divisional he idquirters by licensed wholesale vendors, (goladars), who got their licenses free of charge. The wholesale vendors procured ganja either direct from the Co-operative Society of gunja growers at Naugaon in the Rajshahi District of Bengal or from other wholesale vendors from Bhagalpur and Darbhinga and sold it to holders of retail licenses Two licenses for the cultivation of ganja in the District of Bhagalpur and one in the district of Darbhanga were granted in 1931-32 and the whole quantity manufactured was supplied to the whole-ale vendors of this province Licenses for retail sale were settled under the sliding scale system in all Under the sliding scale system the shops were, as usual, settled with selected men and the license fee was assessed according to the prescribed scale on the comsumption in each individual shop month by month "54 wholesale and 1,109 retail licenses were issued in 1931-32 In 1912-13, 124 wholesale and 1,334 retail licenses were issued for the retail sale of ganja. The corresponding figures in 1930-31 were 54 and 1,108 respectively

34 Duty, consumption and average taxation—Duty was payable on the issue of the drug from the wholesale vendor's golas (warehouses). The rate per seer in force in 1931-32 was Rs 40 in the districts of the Patna, Orissa and Chota Nagpur divisions, in the district of the Santhal Parganas and

portions of the districts of Monghyr and Bhagalpur, lying south of the Ganges In the rest of the Province the duty remained at Rs 35 a seer as in 1930-31 The rates per seer in force in 1912-13 were —

						4		$\mathbf{R}\mathbf{s}$
Sambalpur .	•	•	•			•	•	7
Other districts of Orissa	•	•		•		•	•	9
Elsewhere .							_	11

The consumption of ganja in the British districts of Bihar and Orissa in 1931-32 amounted to 776 maunds and the taxation realized thereon was Rs 12 00 lakhs from duty and Rs 11 38 lakhs from vend fees. The average taxation per seer was thus Rs 754, of which Rs 387 were derived from duty and Rs 367 from vend fees. Duty amounting to Rs 63 lakhs on 55 maunds exported to other provinces and to the Political States within the Province was also realized during the year under review 80 maunds of ganja were exported out of the province in 1930-31 against 363 maunds in 1912-13, and the receipts therefrom were Rs 1.23 and Rs 16 lakhs, respectively

The consumption of ganja in the British districts of the Province amounted to 38,158 seers in 1930-31 and 99,920 seers in 1912-13. The revenue derived from this drug amounted to Rs 2786 lakks in 1930-31 and Rs 2093 lakks in the year 1912-13. The average taxation per seer was Rs 730 in 1930-31 and Rs 209 in 1912-13.

- 35 Duty arrangements in regard to ganja exported —Ganju was supplied free of duty to 22 of the Feudatory States in Olissa in consideration of these States having forbidden the cultivation of the hemp plant in their territories and adopted conditions of duty and vend arrangements similar to those existing in the British districts of Bihar and Orissa Ganja could also be exported to other provinces in British India, either in bond or on piepayment of duty in force in Bihar and Orissa. The duty paid exports to Nepil, the Chota Nagpur Political States, and the two Orissa Feudatory States (Boni and Gangpur) to which ganja was supplied on payment of duty, amounted to 55 maunds while duty-free exports to the other Feudatories in Orissa amounted to 17 maunds
- 36 Charcs—Surply, duty and read arrangements—The sale of charas has been prohibited in this Province since the year 1924-25. In 1912-13, the use of charas confined to four districts, viz., Gaya, the Santhil Parganas, Cuttack and Manbhum. The drug was procured either from the Punjab or from wholesale vendors in other provinces.
- So Bharg—Surply, d. ty a a tend arrangements.—Bhang grows wild in many parts of Bihar and Orissa, but collection for purposes of sale was permitted only in the district of Purner. The whole quantity collected in Furner was transported, to the central gold at Bhagalpur whence it was sold according to requirements. The total requirements of the Province, as well as af He igal and Assam, which obtained their supplies of bhana from Bhagalour, were a timated, and a contract was given to one person for the collection and storage of that quantity for supply to licensed wholesale verdes, salect to a fixed maximum price. The contract was selected by tender with reference chiefly to the price at which he was prepared to supply

the wholesale dealers he had to pay no fees for the exclusive privilege of collection and supply. The maximum price of supply, fixed for the period of three years commencing from the 1st April 1931, was Rs 3-8-0 a maund. The blang was collected and stored under the supervision of Excise officers in a Government warehouse established at Bhagalpur and was issued thence to wholesale yendors under bond.

38 Import and export—Bharq was also allowed to be imported by licensed wholesale vendors in the Champiran, Muzassarpur and Saran districts from the Gorikhpur district of the United Provinces, but in 1931-32 there was no such import

The wholesale vendors, who obtained their licenses free of charge, were required to keep their stocks of *bhang* in warehouses (golus) under Government supervision. Duty on the drug was paid by retail vendors at the time of its issue from the warehouses. The rate of duty per seer was Rs. 3 throughout the province, except in the North Gangetic tract, where it was Rs. 2

The export of thang was subject to conditions similar to those for ganga (ride paragraph 35 above) In 1931-32, 2 maunds were exported on payment of duty in Bihar and Orissa, to the Orissa Feudatory States and the Chota Nagpur Political States and 370 maunds in bond to Bengal and Assam 2 maunds were also exported to the Orissa Feudatory States without payment of duty.

Licenses for retail sale of bhang were settled in all districts like licenses for retail sale of ganga, under the sliding scale system. Permits for the possession of bhang in excess of 4th seer, but not exceeding 5 seers at a time, and for its retail sale for medicinal purposes only were also granted by Collectors to approved medical practitioners on payment of a nominal fee of Re 1 for the year. In 1931-32 one license was granted for the collection and supply of bhang, 36 for wholesale vend, 289 for retail vend and 74 druggists' permits 'The number of these licenses during the year 1912-13 and 1930-31 was as follows—

		1912 13	1930 31
For collection and supply of bhang		3	1
For wholesale vend		44	37
For retail vend	•	278	290
Druggists' permits		19	74

³⁹ Consumption and average taxation—The consumption of bhang in the British districts of Biha and Orissa in 1931-32 amounted to 180 maunds and the average taxation ther on was Rs 92 per seer of which Rs 30 were derved from duty and Rs 62 from vend fees. The consumption of bhang in 1930-31 amounted to 200 maunds against 538 maunds in 1912-13. Average taxation per seer of bhang (duty and vend fees) was Rs 94 in 1980-31 and Rs 24 in 1912-13.

- 40 Changes.—No changes were introduced during the year under review.
- 41. Offences and convictions—The number of persons convicted for illicit cultivation of the hemp plant was 50 in the year 1931-32, against 52 in 1930-31. Eleven persons were convicted for unlicensed sale of ganja or bhang against 6 in the preceding year. There were 80 convictions for the illicit possession of ganja or bhang compared with 92 in the previous year. 331 persons were convicted for unlawful export or transport of ganja or bhang against 150 in the preceding year. The total number of convictions for offences relating to bhang and ganja in 1931-32 was 472 against 300 in the preceding year and 154 in 1912-13.
- Taking ganja and bhang together, the total consumption of hemp drugs in the British districts of Bihar and Orissa in 1931-32 amounted to 956 maunds or 10 seer per 1,000 of population according to the census figures of 1931. In 1930-31 the average consumption of hemp drugs (various sorts taken together) per 1,000 of population amounted to 13 seeis against 35 seers in 1912-13. The average taxation on consumption in 1931-32 was Rs. 319 per seer from duty and Rs 309 from vend fees, or Rs 628 per seer in the aggregate. The total taxation per seer during the preceding year was Rs. 619 against Rs 169 in 1912-13. The duty paid exports outside the Province during 1931-32 amounted to 57 maunds on which a duty of Rs. 63 lakks was realized.

CHAPTER VII.

United Provinces of Agra and Oudh

43 General revenue and statistics—The total hemp drugs receipts for the year ending March 1931, 1932, were 30 86 lakhs as shown below, being 28 3 per cent of the total Excise revenue—

,	Daty	Vend fee etc	Total
Ganya	Rs 3,34,196 11,38,311	R ₈	Rs 30,86,281
Bhang Total	3,15,765	12,98,009	30,86,281

The receipts from hemp drugs during the year 1930-31, amounted to 3408 lakhs, and were 303 per cent of the total Excise revenue In 1912-13, the revenue from these drugs was Rs 2406 lakhs and the percentage that it bore to total Excise revenue was 191

A licence for the vend of hemp drugs covered the vend of all the three descriptions of hemp drugs

44 Ganja, supply and storage.—No ganja was produced in this province and its import was permitted only from Bengal. The import had to be made by railway and under bond and was required to be covered by a pass. The drug was required to be consigned to the Collector of a district, in which a bonded warehouse, established for the storage of hemp drugs was situated. Duty was levied on the net weight of ganja as it was issued from the warehouse to licensed vendors.

45 Duty and consumption—The rates of duty levied per seer in each of the years 1912-13, 1930-31 and 1931-32, were as follows—

On baluchar ganya obtained direct from Rajshahi (the district of production in Bengal)

1912-13	1930-31	1931-32
Rз в р	Rs a p	Rs a p
11 0 0	34 6 0	33 6 0
v	35 2 0	•

The total consumption of ganja in 1931-32 was 248 maunds compared with 268 maunds in 1930-31 and 408 maunds in 1912-13

46 Charas supply—Charas comes from Central Asia through warehouses in Punjab Import from the Punjab was required to be made by rail only and covered by a pass. The drug had to be consigned, in the manner already described in the case of canja to a bonded warehouse. Duty was levied on the net weight issued from the warehouse.

47 Duty and consumption—In 1931-32, the duty varied from Rs 55-4 to Rs 56-8 per seer and in 1930-31, it varied from Rs 55-4 to Rs 56-8 against Rs 12 in 1912-13

An export duty of two annas per seer was levied on all chiras exported from the United Provinces under bond. Charas, ganja and bhang were exported under bond to Benares State from the Benares dings wirehouse

The consumption of charas in the United Provinces in the year ending March 31, 1932, was 507 maunds against 551 maunds in 1930-31 and 1,254 maunds in 1912-13. Owing to the reduction of duty on charas by the Punjab and Delhi provinces, who followed the example of the North-West Frontier Province, the smuggling of charas on a large scale was apprehended and a vigorous campaign was started to cope with the menage. A special staff consisting of one Assistant Excise Commissioner, 6 Excise Inspectors and peons was appointed from 1st December, 1928, on the borders of these two provinces to stop the smuggling with the result that the consumption of licit charas had not decreased very much. The post of the Assistant Excise Commissioner, referred to above was brought under reduction on the 1st of August, 1931, as a measure of economy and the work entrusted to the Assistant Excise Commissioner, Scharanpur circle, in addition to his other duties

48 Bherg production taxation and consumption—The import of bhang from any place outside the United Provinces was prohibited. The only source of supply was the spontaneous growth of the wild hemp plant in the Himalayan sub-montane tracts where it formed one of the commonest of weeds. The collection of the plant was regulated by the issue of licences to supply contractors of hemp drugs and the plant so collected and prepared as bhang was stored in approved godowns or bonded warehouses for issue to rendors or for export. The cultivation of the hemp plant for the production of bhang has been prohibited throughout the province since 1925-26. Its cultivation for fibre and seed was permitted in the hally portion of the Kumpon Division.

The total consumption of the drug during the year was 2,916 maunds. In 1930-31, the quantity of blang consumed was 2,898 maunds. In 1912-18 the total consumption of the drug was estimated at 4,996 maunds. The collection of the drug of spontaneous growth was restricted to the following districts, no -

"Saharanpur, Muriffarnigai, Bijnor, Naim Tal, Bareilly, Khen, Pilibhit, Bahiaich, Gonda, Basti and Gorekhpur"

The duty on black varied from 0-10-0 to Rs 3-4 per seer during the year, ignist 0-10-0 to Rs 3-4 in 1000-31. In 1912-13 duty was levied at the rate of Rs 4 per maind or 0-1-7 per secronly on the transport of the drug from the districts of collection.

40 Contract engly restem—The contract supply system has been in force in all the 15 districts since April 1st, 1924. It is analogous to the system of contract supply of country spirit. Under it the exclusive privilege of supplying the intoxicating hemp drugs (ganga, charas and bha ig) at fixed rates to a particular true is granted for a definite period to a supply contractor. The contracts are fixed by tender. Usually the lowest tender is accepted, but full power is reserved to accept such tender as may be deemed best in the public interest.

Drugs were issued to retail vendors on prepayment of the contract price and duty, from bonded warehouses within the contract area of supply. Portions of the buildings of the bonded wirehouses already established for the contract supply of the country spirit were utilised for the storage and issue of all the three varieties of hemp drugs. There were 78 such wirehouses. The drugs were transported, or imported as required, to the warehouses under bond by the contractors.

50 General rend arrangements—As stated in paragraph 43, above, one license covered the right to sell hemp drugs of all the three descriptions. In 1931-32 there were 2,112 retail shops. Shops were settled, licensees were selected and the collection of fees effected in the manner prescribed in paragraph 197, Chapter VII of the Memorandum on Intoxicating liquors for 1931-32. In 1930-31 there were 2,108 retail shops, against 102 wholesale and 3,463 retail shops during the year 1912-13. The fixed selling price of ganja and charas was Rs 100 and Rs 120 per seer respectively and that of bhang was Rs 5 a seer except in the sub-montane districts where it was sold at Rs 2.8 a seer

51 Administrative changes—The only important administrative change during the year was that contracts for the supply of hemp drugs in different areas in the United Provinces for the triennium beginning from April 1st, 1933, were settled by inviting tenders both direct and through the Financial Commissioner, Punjab

52. Prosecutions and conjections.—The number of offences relating to hemp drugs in 1931-32, was 513, against 50 in 1930-31, resulting in a decrease of 211 per cent. The fall was partly due to the decrease in the number of petty cases of charas smuggling from the Punjab and Delhi by bond fide passengers who were no longer ignorant of the law and partly to the fact that the Delhi Excise Conspiracy case instituted last year ended in the

conviction of several notorious sinuggleis

The situation as regards charas smuggling, which had been pursued on an organized scale for some time and which received further stimulus from the Civil Disobedience Movement of 1930, would have got out of control in the year under report but for the efforts of the special staff appointed by Government in 1928 to check inter-provincial smuggling, which had considerable success in stemming the tide. The present staff was insufficient to deal successfully with the crime, but in view of the pievailing financial stringency any addition was out of the question. Not only were several good captures of charas made by the special staff but seizures of opium and cocaine were also effected by them. On the whole the staff justified, their existence and proved a valuable asset to Government. But the evil could not be eradicated so long as the disparity in prices between the United Provinces and the Western Provinces persisted.

There was practically very little cume relating to bhang. Ganga was smuggled in small quantities for private consumption from Nepal and Bundelkhand and Baghelkhand States

The total quantity of charas seized in the United Provinces during the year was 251 seers, against 189 seers in 1930-31. Of this the special staff had to its credit the seizure of 184 seers

Total consumption of hemp drugs and average taxation—Taking ganga charas and bhang together, the total consumption of hemp drugs in the United Provinces, was 3,671 maunds in 1931-32 or 32 seers per 1,000 of the population, according to the census figures of 1921, and the average taxation thereon amounted to Rs 207 per seer of which Rs 120 were derived from duty. In 1930-31, the total consumption of hemp drugs of various descriptions taken together, amounted to 3,717 maunds against 6,658 maunds in 1912-13. The average total consumption of hemp drugs per 1,000 of the population amounted to 33 seers in 1930-31, against 56 seers in 1912-13. The average taxation per seer of hemp drugs (of all sorts taken together) was Rs 229 in 1930-31, against Rs 90 in 1912-13.

CHAPTER VIII

PUNJAB.

hemp drugs in the Punjib is charas. The amount recovered from the duty on charas including warehouse dues was Rs 572 lakhs as compared with Rs 019 lakhs from the transport duty on chang and Rs 580 lakhs from hiense fees for the vend of charas and bhang, making a total of Rs 1171 lakhs. The corresponding figures in the previous year were Rs. 674, 021 and 533 making a total of Rs 1228 lakhs.

Charas.

55 Import, duty, possession and local consumption—Charas grows on the flowers of female hemp plant in Central Asia only. It does not materialise on the hemp plant in India It is collected in the form of a powder and kneaded into a sticky mass, under the heat of the sun. It was transported via Panamik where it was first registered by a clerk, to Leh in Kashmir State territory, where the Punjab Government had established a warehouse and maintained a special staff Each bundle of charas, which ordinarily weighed 50 seers or a little less was recorded in the wirehouse, and was forwarded either to Kulu or to Rawalpindi, or clse consumed in Kashmir State territory under the direct control of the Durbar There were four warehouses in the Punjah at Sultanpur (Kulu), Hoshiarpur, Amritsar and Rawalpindi arrival at each of these warehouses the bundles were again registered. Transport after leaving Leh, was only permitted in bond under a pass houses were also established in the North-West Frontier Province and charas was imported from Chitral in bond into the Punjab The strict control and supervision exercised in this manner over imports minimised the risk of illicit importation, which could only take place, if the smuggler was prepared to smuggle the charas the whole way from Central Asia into India could not be kept in a warehouse for more than two years, after which it was either to be destroyed or released from bord on payment of the duty, which since July 1928 stood at Rs 20 a seer Warehouse dues were charged for the safe custody of charas kept in a Government warehouse purchased from the wholesale import dealers either by retail vendors or by wholesale vendors who supplied to the retail vendors. The fee for a wholesale license in bond for import was Rs 5 per annum, and for a wholesale license out of bond Rs 10 This out of bond license also covered the wholesale vend of bhang Licenses for the retail send of charas and bhang were auctioned at the same time as liquor licenses each year. The fixed maximum retail price for charas was reduced to nine annas per tola when the duty was reduced to Rs 20 per seer but it was raised on April 1st 1931, to twelve The maximum limit of private possession for charas was three tolas The total sales of charas for consumption in the Punjab in 1931-32 were 378 maunds as compared with 514 maunds in the previous year and 637 maunds in 1912-18 The raising of the duty to Rs 60 per seer gave rise to much smuggling with the result that heit consumption greatly declined but recovered when the duty was reduced to Rs 20

56 Charas Contracts —Owing to the dealers in charas having combined to force up the price of charas to an unreasonably high level, the Punjab Government, acting in co-ordination with the Government of Bengal and the Administrations of North-West Frontier Province, Baluchistan. Delhi and Amer-Merwara, and following to some extent the example of the United Provinces Government, arranged to call for tenders in advance for the wholesale supply of charas, thus bringing down the price exclusive of duty which had risen in 1930 as high as Rs 6 per seer to about Rs 58 per seer in 1931-32, Rs 4 per seer for delivery in 1932-33 and Rs 2 in 1933-34. quently many Indian States in the Punjab, Rajputana and Central India arranged through the Punjab Government for similar contracts at rates of about Rs 2 per seer for both 1932-33 and 1933-34. The reduction of about Rs 4 per seer in the wholesale price of charas was equivalent to a saving for the various administrations in India conceined of about three lakhs of rupees a year This money had not previously all gone into the pockets of the wholesale dealers, since, owing to rivally among themselves, they imported each year amounts far in excess of the annual requirements of the country Hundreds of maunds of charas thus had to be destroyed, when the drug had deteriorated so as to be unfit for consumption. In future the dealers will know their requirements in advance, and will be able to arrange their imports accordingly

Bhang.

- 57 Cultivation and taxation The heinp plant grows wild in the submontane districts of the Punjab and cultivation was unrestricted in the districts of Ambala, Simla, Jullundur, Hoshiarpur, Gurdaspur, Kangra, Rawalpindi, Attock and Deia Ghazi Khan. In other districts cultivation was prohibited except in small plots of land and under special licenses by fakirs and other persons attached to religious institutions for their own consumption. Such persons paid no acreage duty. An import, transport and export duty was levied on bhang, this in 1930-31 stood at Rs. 6 a maund and was raised from April 1st, 1931, to Rs. 10
- 58 Vend of bhang and charas —57 wholesale licenses were issued for the wholesale vend of bhang and charas in 1931-32, against 59 in the previous year and 75 in 1912-13. The retail vend licenses were disposed of by auction at the same time as the liquor auctions. Most of the shops auctioned were for the sile of both drugs. In 1931-32 there were 174 shops for the sale of both charas and bhang and 105 separate shops for charas and 102 separate shops for bhang, as compared with 183, 93 and 94 in the previous year and \$96, 96 and 49 in 1912-13
- 59 Total consumption and the average taxation—The total consumption of both charas and thang in 1931-32 was 2240 maunds giving an average consumption of 379 seers per thousand of the population according to the census figures of 1931 and an average taxation of Rs 647 per seer. The corresponding figures for 1930-31 were 129 and for 1912-13 Rs. 63 per teer

Ganta

- 60 Ganja—The use of this product of the hemp plant was prohibited in the Punjab
- 61 Offences with regard to charas—The reduction in the duty on charas from Rs 60 to Rs 20 a seer caused a great decrease in the smuggling of charas into the Punjab for local consumption. At the prices ruling it was hardly worthwhile for smugglers to bring charas into the Punjab except for export to provinces, such as the United Provinces and Bengal, where the duty remained at Rs 60 a seer, or to other provinces, such as Bombay and Central Provinces, where the consumption of charas was absolutely prohibited. The total quantities of contraband charas served during 1931-32 and the two previous years were 12,12 and 9 maunds.

CHAPTER IX

CENTRAL PROVINCES AND BERAE.

- 62. General revenue statistics—The hemp drugs receipts for the calendar year 1931 amounted to Rs 7,45,000,[≠] being 108 per cent of the total Excise revenue for that year (including cost price of opium) In 1930 the hemp drugs receipts amounted to Rs 10,91,000† against Rs. 7,40,000 in 1912-13, and the revenue from these drugs represented 106 per cent of the total Excise revenue in 1930 against 70 per cent in 1912-13
- 63 Ganja—Source of supply—The cultivation of the hemp plant for the production of ganja was restricted to the Khandwa tahsil of the Nimar district, and was there carried on under license, the cultivators being bound to harvest their crop under Government supervision, and to store the produce in a Government storehouse, whence it was issued to local bonded warehouses for consumption in the British districts and Central Provinces States of the province All issues were made under the supervision of a responsible Government officer of the rank of District Excise Officer

The Nimar district at one time produced sufficient ganja not only to meet the demand of the Central Provinces and Berar, but to allow of large exports to the United Provinces and to numerous States outside the province, such as Gwalior, Indore, Rewa and Bhopal. From the year 1892, however, the export trade gradually declined and no ganja was exported, except to Berar, between the years 1899-1900 and 1906-07 The amount of ganja produced declined simultaneously with the demand for export, and in the year under report was just sufficient to meet the demands of the Central Provinces and Berar.

64 Duty and rend arrangements—Ganga intended for consumption in the Central Provinces and Berar was issued from the Khandwa storehouse, and was stored in a Government warehouse at the headquarters of most of the tahsils and at other warehouses. From the warehouses the ganga was issued to retail vendors who paid duty on the quantity they purchased. The rate of issue price Rs 55 in force in 1930 remained unchanged as compared with Rs 7-8-0 duty in 1912-13. A new system was introduced at the close of the year 1918-19. Wholesale vendors were eliminated, and the entire crop was purchased by Government and supplied direct to the retail vendors at a fixed price. The cost price of ganga was fixed at Rs 2-8-0 per seer throughout the Province in contrast to the fluctuating and often widely divergent prices previously charged by wholesale vendors. The result was an increase in license fees, a net gain on the sale proceeds of ganga and a regular supply of the drug in all shops.

In 1931 becauses were given to the cultivators of Dhangaon and Dhondwada who accepted a rate of annas eleven per secr of cleaned ganga, against the rate of Re 1 accepted by the cultivators of Dhangaon and Bhutia in 1930

The right of retail rend was disposed of by anction of each shop separately. The number of shops in 1931 was 706, against 715 in the preceding year and 1,055,7 * 4 temporary shops in 1912-13

^{*} The state of revenue are in each case given to the nearest thousand rupe ϵ † I call $x \cot^* x \cot^* = \epsilon$

65. Consumption, recense and a crage taxation.—The sales of gany: to retail renders in the British districts of the Central Provinces and Berri in 1931 amounted to 192 maunds, and the revenue realized from the drug was Rs 4,22,000 from issue piece on issues to the retail renders from waichouse, and Rs 2,82,000 from license fees for the privilege of retail rend. The average taxation from rend fees thus amounted to Rs 37 b pm seen on ganya sold to the retail renders. Adding to this issue price at the rate of Rs 550 per seer, the total average taxation on such sales amounted to Rs 926 per seer.

In 1930 the rales of garga to retail vendors in the British districts amounted to 264 mainds, against 1,178 mainds in 1912-13, and the revenue realized from the drug in 1930 amounted to Rs 5,80 000 from issue price and Rs 4,67,000 from fees for the retail vend against Rs 3,59 000 from duty and Rs 3,33,000 from fees for the retail vend in 1912-13. The total average taxation per seer in 1930 amounted to Rs 993 (443 from vend fees), against Rs 146 (71 from vend fees) in 1912-13.

- Central Provinces States other than those transferred from Bengal in 1905. The States were bound not to permit the cultivition of the hemp plant in their territories, not to issue the drug to then licensed vendors it a lower rate than the retail vendors of the province had to pay for it. The Feudatory States transferred from Bengal in 1905 were charged full duty rates. The amount supplied to the Central Provinces States in 1931 was 9 maunds, against 26 maunds in the preceding year and 111 maunds in 1912-13
- 67 Bhang, average taxation and ierd arrangements Bhang was imported from Hoshiarpur in the Punjab, and was stored in the Government godown at Khandwa, whence it was supplied to warehouses in the proxince for issue to retail vendors at a fixed price. The issue price of Rs. 9 per secr in 1980 remained unchanged against duty Rs 2 in 1912-13. It was retailed in special shops. The number of such shops remained unchanged at 49 In 1912-13, the number of shops licensed for the exclusive sale of bhang As in the case of ganja the right of yend was disposed of by auction and the revenue realized therefrom amounted to Rs 13,703 in 1931 against Rs 13 458 in 1930 and Rs 5,000 in 1912-13 The issue price on bhang issued from warehouses to retail vendors in 1931 was Rs 18,270 against Rs 17,520 in 1930 and Rs 5,000 in 1912-13, and the quantity sold was 51 maunds against 50 maunds issued in 1930 and 60 maunds in 1912-13 The average taxation from vend fees on the sales to the retail vendors thus amounted to Rs 67 per seer in 1931 against Rs 69 per seer in 1930 a d Rs 21 per seer in 1912-13 Adding to this the issue price, the total average taxation realized from the drug was Rs 157 per seer in 1931 against Rs 15 9 per seer in 1930 and Rs 4 1 per seer in 1912-13
 - 68 Charas—Prior to 1906-07, there was no licit sale of charas in the Central Provinces or Berar, but in that year and the year following, shops were licensed for the first time. The drug was purchased by Government and supplied only at one place in the povince, viz, Jubbulpore, for the convenience of sepoys from the Punjab

The only shop at Jubbulpore was closed permanently in the middle of August 1924, and thus the licit sale of the drug was discontinued throughout the province.

- 69. Important change.—The issue price of bhang was raised from Rs 7 to Rs. 9 per seer in 1930, and continued to be in force in 1931.
- 70 Offences, consistions and seizures.—There were 28 cases of illicit cultivation of the hemp plant as in the previous year against 18 in 1912-13 Cases relating to smuggling and possession in excess of the legal limit increased from 88 in 1930 to 92 in 1931 under ganja and decreased from 11 in 1930 to 6 in 1931 under bhang, and rose from 269 in 1930 to 275 in 1931 under charas. The total number of offences relating to hemp drugs in 1931 was 639 against 753 in the preceding year and 63 in 1912-13

The total quantities seized in 1931 were 18 seers of ganja against 14 seers in 1930 35 seers 77 tolas of charas against 38 seers and 62 tolas in 1930 and 1 seer of bhang against 6 seers in 1930

71. Consumption of and average taxation on ganya, bhang and charas taken together—The total consumption in British districts of the Central Provinces and Berar of licit ganya and bhany taken together in 1931 was 243 maunds, being at the rate of 0 6 seers per 1,000 of the population according to the census figures of 1931. The general average taxation was Rs 77 per seer of which Rs 55 were derived from issue price. The average consumption of hemp drugs per 1,000 of population was 0 8 seers in 1939 and 3 6 seers in 1912-13, and the average taxation per seer of hemp drugs amounted to Rs 87 (55 from issue price) in 1930 against Rs 14 6 (75 from duty) in 1912-13

CHAPTER X

N c 22 A

72 General resenue and statistics—The revenue derived from hemp drugs (ganja, blang and preparations thereof) during the year 1931-32 was Rs 5,61,290 as shown below, amounting to 10 9 per cent of the total Excise revenue—

		•	Duty	Vend fee	Total
Ganja • Bhang	•	, .	Rs 3,66,830 Nominal	Rs 1,94,178 Nominal	Rs 5,61,008 236

In 1930-31 the total receipts from hemp drugs amounted to Rs 7,58,913 against Rs 688 lakhs in 1912-13. The percentage of revenue from hemp drugs to total Excise revenue was 13 3 in 1930-31 against 14 2 in 1912-13.

Ganja

73 Supply and rend arrangements—Warehouses for storage of ganya were maintained under Government supervision at almost all districts and subdivisional headquarters by licensed wholesale vendors who obtained their supplies either direct from the Naogran Ganja Cultivators Co-operative Society, Limited, in the district of Rajshalii in Bengal or from other wholesale vendors. Retail vendors were required to obtain their requirements from these warehouses, duty and license fees being charged at the time of issue. The limit of retail sale of the drug was three tolas. The numbers of wholesale and retail licenses were 26 and 236 in 1931-32 against 30 and 234 in 1930-31, respectively. In 1942-13 the numbers were 47 and 245

74 Duty, consumption and average taxation -Duty was levied on all descriptions of ganga on issue from the wholesale vendor's gola at the uniform rate of Rs 60 per seer throughout the province except Goalpara where it was levied at Rs 35 per seer, against the same rates in 1930-31 and Rs 11 in 1912-13 In practice only chur ganga was used in 1931-32 (chur ganga consists of the broken pieces of the flower which drop off in making flat and round qanga) The drug was consumed in all districts except In the other hill districts the consumption was confined to the Lushai Hills The total consumption in 1931-32 amounted to 159 maunds 33 seers against 223 maunds 5 seers in 1930-31 and 846 maunds 24 seers, in The high retail price of excise gunja combined with the economic distress of the people was wholly responsible for the continued fall in the consumption of excise ganta and for its substitution by the cheaper and easily procured smuggled hill ganja and wild bhang The retail price per tola of excise ganja was Rs 1-4-0 in all districts except Goalpara (Re 1 a tola) in 1931-32 and 1930-31 against from annas 3 to annas 8 a tola in 1912-13

The average taxation of ganga in 1931-32 was Rs 877 per seer (Rs 573 from duty and Rs 304 from vend fees) against Rs 849 per seer (Rs 576 from duty and Rs 273 from vend fees) in the preceding year and Rs 203 per seer (Rs 111 from duty and Rs 92 from vend fees) in 1912-13

Bhang

75 Supply, duty and rend arrangements—The cultivation of the hemp plant was forbidden, but its wild growth was so extensive that the only restriction hitherto found feasible in regard to the possession of bhang had been to fix a limit of a quarter of a seer per individual, the possession of any larger quantity requiring a special license. In the year 1931-32 only 2 licenses for retail sale were taken out. The retail vendors obtained their supplies from outside the province. Duty was levied at the rate of 8 annas per seer at the time of issue of passes to the retail vendors. Apart from the ordinary retail licenses 32 druggist's permits were issued on payment of a fee of Re 1 each medicinal preparations containing bhang. This fee has since been raised to Rs 3 per annum payable in advance. In 1930-31 there were 32 such permits against 3 in the year 1912-13

The total annual fees amounted to Rs 282 as compared with Rs 682 in the preceding year.

- 76 Consumption and average taxation—The consumption of bhang in 1931-32 amounted to 1 maund 10 seers against 1 maund 15 seers in the preceding year and 5 maunds 9 seers in 1912-13. The average taxation thereon in 1931-32 was Rs 45 per seei against Rs. 121 per seei in 1930-31 and Rs 164 per seer in 1912-13
- 77 Offences and connections—The total number of offences relating to hemp drugs detected in 1912-13, 1930-31 and 1931-32 in the province of Assam were 52, 235 and 327 respectively. Among the cases of 1931-32, 146 were for illicit possession and sale of hill ganja and 122 for illegal importation of hill ganja.
- 78 Consumption of and taration on all description of hemp drugs taken together—Of ganja and bhang taken together the total consumption in the province in 1931-32 amounted to 161 maunds 3 seers or 74 seers per 1,000 of population according to the census figures of 1931. In 1930-31 the figure was 224 maunds 20 seers or 1.18 seers per 1,000 of population against 5.1 seers in 1912-13

CHAPTER XI

N-W F. PROVINCE

79 Import duty and consumption—The charas required for consumption in the Province was obtained direct from Central Asia viá Chitral Provincial requirements were met from the stock of Chitral charas stored in the Peshawai warehouse. The issue place to retailers was Rs 23-12-0 (Rs 20 duty and Rs 3-12-0 cost price)

In 1928-29, the rate of duty on charas issued from the warehouse was reduced from Rs 60 to Rs. 20 a seer while in 1912-13 it was only Rs 12 a seer. The receipts under this head, during the year under report, amounted to Rs 30,446 against Rs 35,270 and Rs 23,079 in 1930-31 and 1912-13 respectively.

The consumption of charas in the Province in 1931-32, as shown by the licit sale leturns was 1,590 seers as compared with 1,700 seers in the preceding year and 3,844 seers in the year 1912-13. The figure was indicative of a fall in the licit sale of this drug, due to the increasing consumption of smuggled charas which was readily available at nominal price from across the neighbouring borders. Even after the reduction of duty from Rs. 60 to Rs. 20 a seer in 1928 and fixation of the sale rate of charas at annas 9 per tola the contraband charas could be had at annas 2 per tola. The difference in cost between the licit and illicit charas which subsisted notwithstanding the reduction of duty in fixation of sale-rates was an obvious incentive to smugglers. Under the circumstances it was doubtful whether in view of the vend fee plus the cost price of licit charas even the entire elimination of Government duty would enable licit charas to compete with smuggled charas.

- 80 Revenue Revenue from hemp drugs (charas, bhang and preparations thereof) was for the year 1931-32 Rs 69,495 against Rs 73,068 in the preceding year and Rs 1,36,000 in the year 1912-13
- 81 Charas —Bonded warehouses were maintained during the year at the headquarters of all districts for storage of the drug until cleared for consumption by payment of duty Duty stood at Rs 60 per seer till July 1st, 1928, when it was reduced to Rs 20 a seer.
- 82 Recenue from licenses The receipts from license fees in 1931-32, amounted to Rs 38,267 against Rs 34,88 in 1930-31 and 2,482 for charas and bhang together in 1912-13
- 83 Bhang cultivation and taxation—Bhang grows wild in almost all parts of the Province—In a few instances its cultivation under license was allowed as a concession to certain shrines in Dera Ismail Khan District The limit of private possession of this drug was one seer only.
- 84 Import, export and transport—A duty of Rs 2-8 per quarter of a mained of bhang was levied (a) on important the Province and (b) on transport within the Province or to places outside the Province, unless such transport took place under bond for the repayment of the import duty leviable in the Province of consumption Bharg im 1 into the Province from (a) foreign territory situated

- and (5) the Punjab, by any person holding a license to sell the drug wholesale or retail. In the case of imports from foreign territory, it was necessary to obtain a permit from the Collector of the district in which the importer held his license and in addition an import pass from the Collector of the district into which the bhang was to be brought on first reaching British India. Imports from the Punjab could be made only under a transport in-bond pass obtained from the Collector of the Punjab district origin on the production of a permit from the proper officer of the importing district.
- 85 In 1931-32, the *bhang* consumed in the N-W F. Province was imported from the Punjab and Rs 758 realized as duty thereon were credited to the N-W F Province
- 86 Sales of bhang decreased from 6,881 seers in 1930-31 to 6,128 seers in the year under report. During the year 1912-13, 6,298 seers of bhang were sold
- 87. Vend arrangements for charas and bhang—The right of retail vend of charas and bhang in separately sanctioned shops was sold by auction. Most of these shops were for the sale of both drugs. In the years 1930-31 and 1931-32 there were respectively 60 and 57 shops for the sale of charas and bhang together against 56 in 1912-13. There was also one shop for the exclusive sale of charas in each of the year 1930-31 and 1931-32 against 18 in 1912-13. There was also one bhang shop in the year 1912-13.
- 88 Ganja Ganja was not consumed in the Province and its import and possession were prohibited
- 89 Offences and convictions—The number of persons convicted for serious offences in respect of hemp drugs in 1931-32 was 55 against 93 in the preceding year and 9 in 1912-13 Convictions for minor offences were obtained in the case of 2 persons in 1931-32 and 1930-31, against 8 in 1912-13
- 90 Total consumption and average taxation—Taking charas and bhong and other preparations of hemp together, the total consumption in 1931-32 was 7,718 see against 8,581 seers in the preceding year and 10,155 seers in the year 1912-13. The average consumption of hemp drugs (various sorts together) per 1,000 of population in 1931-32 was 3 42 seers against 3 81 seers in 1930-31 and 5 seers in 1912-13. The average total taxation per seer on hemp drugs in 1931-32 was 44 06 (24 06 from vend fee and 20 from duty) against 40 51 in 1930-31 and 13 4 in the year 1912-13.
- 91 Precentive staff—In addition to the post of Excise Sub-Inspector, Bannu, the posts of Bureau Sub-Inspector and twenty-two Excise detectives were retrenched with effect from the 15th December 1931 as a measure of economy. The remaining detective Excise staff of one Inspector and two Sub-Inspectors was centralised in the Excise Intelligence Bureau. The fall of licit consumption under all heads due to the revival of illicit distillation and smuggled drugs were sold at far cheaper rates, which suggested the strengthening of the existing Excise preventive machinery, as no reduction in the duty on liquor or drugs could effectively check the prevalence of much cheaper intoxicants.

CHAPTER XII

DELHI

92. General revenue.—The revenue accruing from the sale of hemp drugs in the Delhi Province for the year 1930-31 and 1931-32 amounted to Rs 2,04,719-4-0 and Rs 2,11,982-4-0 respectively, against Rs 67,883 during the year 1912-13

These receipts were derived from license fees and duty on hemp drugs consumed in the Delhi Province

- 93 Charas and bhang—All charas and bhang consumed in Delhi was imported in bond from the Punjab, on payment of duty in the local treasury. For this purpose a warehouse was established at Delhi with effect from 1st April 1917
- 94 Consumption of charas The total consumption of charas and bhang in Delhi during the years 1930-31 and 1931-32 compared with the figures of 1912-13 is indicated by the following figures —

				1912-18	1930 31	1931 32
				Seers	Seers	Seers
Charas	•	•		3,895	4,278	3,581
Bhang	•		•	4,071	4,254	5,351

The decrease in charas sales during the year as compared with the preceding year was attributable to economic depression and to the increase in the retail sale rate from 0-9 0 to 0-12-0 per tola. The increase in the sale of bhang was due chiefly to keen competition amongst the licensees in the early part of the year, and to its use as an alternative for country spirit which the poor people could not afford to purchase on account of economic depression.

- 95 Retail vend of charas and bhang—The right of retail vend of charas and bhang was sold by public auction—During each of the years 1930-31 and 1931-32 there were 6 shops for the sale of charas and 6 for the sale of bhang, against 8 and 7 during 1912-13
- 96 Wholesale vend—Wholesale licenses were issued at Rs 16 per annum and the fee charged for a wholesale in bond license was Rs 5 per annum. There was only one wholesale dealer in Delhi during each of the years 1930-31 and 1931-32 as compared with 3 in 1912-13
- 97 Duty.—The rates of duty levied in the Delhi Province were as follows —

		1912	13	1930	ડ1	1931	32
		Rs	a	R_8	a	$R_{\mathbf{s}}$	a.
Charas per seer	•	10	0	20	0	20	0
Bhang per quarter	maund						
or fraction thereof	• •	1	0	1	8	2	8

98 Offences and convictions—The number of persons arrested and convicted during the year 1931-32 was as follows—

Illicit possession of hemp drugs . 17 arrested 14 convicted

Taking charas and bhang collectively the total consumption in 1930-31 and 1931-32 was 8,532 and 8,931 seers respectively, against 7,966 seers in 1912-13 The average consumption per 1,000 of population according to the census returns of 1911, 1921 and 1931 was as follows—

1912 13 1930 31 1931 32 19 91 -17 47 14 06 seers

100 Ganja—The possession and sale of ganja was absolutely prohibited in the Delhi Province

CHAPTER XIII

AJMER-MERWARA

- 101 Description of Excise system formerly in force—Up to the year 1898-99 the traffic in hemp drings (gan)a, charas, bhang and preparations thereof) was practically subject to no control in Ajmer-Merwaia, except that the menopoly of year of the drings throughout the territory, in shops, fixed by the local authorities, was sold by auction for annual or (in special cases) triennial periods. The hemp plant was not locally cultivated. Charas continued to be imported from the Punjab and ganja from Cential India, but the contractors were at liberty to obtain their supplies whence they pleased
 - 102 Revised arrangements introduced since 1899-1900—With effect from the 1st April 1899, revised rules for the regulation of the hemp drugs traffic in Ajmer-Merwara were brought into operation with reference to the recommendations of the Hemp Drugs Commission, and the orders of the Government of India thereon, "the principal provisions of which are renumerated below.—
 - (i) The cultivation of the hemp plant in Almei-Merwara was absointely prohibited
 - (2) The import of hemp drugs into the district was permitted only by rail through the Ajmer iailway station and under cover of a pass from the Collector of Ajmer-Merwara and subject to the following conditions, viz
 - (a) that the import should be under bond for payment in Ajmer-Merwara of the duties leviable on the drugs imported, and
 - (b) that the drugs should be consigned by the importer direct to the Collector of Excise Revenue, Amer Merwara, and should be forthwith removed to a bonded warehouse established at Amer and kept there until issued for consumption on payment of duty

103 The only persons authorised to import were the licensed vend contractors of hemp drugs

The quantitative duties leviable on the drugs during the years 1912-13, 1930-31 and 1931-32 were as follows —

	1912 13	1930 31	1931-32
Ganja per seer Charas per seer Bhang and Majun per maund	Rs a 7 5 10 0 5 0	Rs 10 60 6	R _S 10 60

The arrangements for the vend of the drugs described in paragraph 102 above were continued.

104 The number of retail shops sanctioned under the above arrangements in each of the year 1912-13, 1930-31 and 1931-32 was 16. The total receipts from duty and vend fees combined amounted in 1931-32 to Rs 59,797 (representing 9 4 of the total Excise revenue) as compared with Rs 62,382 (or 929 per cent of the total Excise revenue) in 1930-31 and Rs 18,000 (or 51 per cent of the total Excise revenue) in 1912-13 Taking all descriptions of hemp drugs together, the average consumption thereof per 1,000 of population was 69 seers in 1931-32 as compared with 837 seers in the preceding year and 65 seers in the year 1912-18. The total average taxation per seer thereon in 1931-32 amounted to Rs 1546 (Rs 1268 from duty and the balance from vend fees) as compared with Rs 1504 (Rs 1231 from duty and the balance from vend fees) in the preceding year and Rs 56 (Rs 25 from duty and the balance from vend fees) in 1912-13

The consumption figures for these years were as under —

	· · · · · · · · · · · · · · · · · · ·						
		1912-1	.3	1930-8	31	1931 8	32
		Mds	Srs.	Mds	Srs	Mds	Srs
Charas	:	17	14	20	12	19	22
Ganja	•	0	22	1	19	1	20
Bhang	!	51	89	67	11	63	9
Majun		11	1	14	23	12	15
	Total	80	36	105	25	96	26

CHAPTER XIV.

Coorg.

105 Supply, vend, etc of ganja — Ganja was the only hemp drug in use in the Province Ganja consists of the dried flowering tops of cultivated female hemp plants which have become coated with resin in consequence of having been unable to seed freely. Its cultivation was strictly prohibited in Coorg. Ganja required for sale was obtained from the Mysore Darbar The wholesale supply and vend was conducted by Government through the treasury department. The drug was issued from the treasury at Rs. 27-8-0 a seer against the same figure in 1930-1931, and Rs. 7-8 0 a seer (80 tolas) during 1912-1913

106 Retail vend, etc — The number of retail shops in 1931-1932 and 1930-1931 was two, against 5 in 1912-1913

107 Revenue, etc — The right to sell in these shops was auctioned The rental realised in 1931-1932 was Rs. 3,170, against Rs. 1,905 in 1930-1931 and Rs 1,023-8-0 in 1912-1913.

The total revenue derived under this head in 1931-1932 was Rs. 6,357-9-6 against Rs 5,131-1-6 in 1930-1931 and Rs 6,580 in 1912-1913

108. Consumption — The quantity of ganja consumed in 1931-1932 was 11515 seers or 0.71 seers per 1,000 of population against 11731 seers or 0.72 seers per 1,000 of population in 1930-1931 and 741 seers or 4.2 seers per 1,000 of population in 1912-1913

CHAPTER XV.

BALUCHISTAN

109. General revenue statistics—The revenue-from hemp drugs, for the year 1931-32 amounted to Rs. 59,000 being about 98 per cent of the total excise receipts Rs. 31,000 of this amount were derived from vend fees and warehouse dues, and Rs. 28,000 from duty

In 1930-31 the total receipts from hemp drugs amounted to Rs 65,000 (Rs 33,000 from vend fees and warehouse dues and the balance from duty), against Rs 26,000 (Rs 15,000 from vend fees and warehouse dues and the balance from duty) in 1912-13 In 1930-31 the receipts from hemp drugs bore a percentage of 11 40 to the total excise revenue, while in 1912-13 the hemp drugs receipts represented 9 3 per cent, of the total excise receipts.

110 Vend arrangements and cultivation—The cultivation of the hemp plant was absolutely prohibited. The contracts for the wholesale and retail vend of hemp drugs were granted separately in all districts, there being in the year 1931-32, 4 wholesale shops and 39 retail shops against 5 wholesale shops and 40 retail shops in the year 1930-31. In 1912-13, there were 9 wholesale and 68 retail shops

111 Source of supply and statistics of consumption—The sources from which the supply of hemp diugs required for consumption in Baluchistan was derived were the Punjab, Sind and Bombay Charas was imported from the Punjab, bhang mainly from Sind and ganja from Ahmadnagar in Bombay The consumption of the last mentioned drug was, however, exceedingly limited

The statistics of import and sale for 1931-32 were as follows, but figures relating to sale being those furnished by the licensed vendors, were not quite reliable.

• • • • • • • • • • • • • • • • • • •		Quantity	ımported			
Description of hemp drugs	From I Provi	Britis h noes		com mstan	Quantı	ty sold
	Mds	Srs	Mds	Srs	Mds	Sts
Ganja	o	4			o	3
Charas .	34	9			33	3
Bhang	12	0			21	18
Total	46	13			54	24

In 1912-13 and 1930-31 the consumption of each sort of hemp drugs was as below —

was as octon				-
10 10 1	1012	13	1020	7 0
p _e personal della dell	Mds	812	, Mds,	Em
Ganja	0	15	0	3
Charas .	22	17	32	27
Bhang .	23	38	25	10
Total	50	3/0	83	0

112 Restriction on hemp drugs traffic.—Under the revised hemp drugs arrangements license holders were required to import the drugs by rail from other British Provinces in bond—Drugs so imported, were stored in a bonded warehouse established at Sibi and taxed on issue therefrom to licensed contractors for sale to the public—The rates of duty levied per seer on drugs so imported in each of the years 1912-13, 1930-31 and 1931-32 were as follows—

	1912 13	1930 31	1031-32
	Rs	Rs	Rs
Ganja	71	10	10
Charas .	12	20	20
Bhang	1	1	1

The physical features of the frontiers of Baluchistan did not admit of strict control being imposed in respect of imports by illicit means from Afghanistan and Kalat, but these were subject to close supervision at the licensed vendors' shops where any stocks of drugs found in excess of the quantities taken by the vendors from the Bonded warehouse at Sibi were assumed to have been imported from foreign territory and dealt with according to law

113 Illicit traffic and offences—Charas was occasionally smuggled from Persia, Malakand and Afghanistan while a certain amount of charas and bhang was also illicitly imported from the Kalat State Two cases of smuggling as detailed below, were detected during the year under report—

 114 In order, however, to minimise the chances of smuggling charas from across the border, the selling price was fixed at Rs 1-4 a tola with effect from the 1st April 1927. Prior to 1927-28, the selling rate not being fixed, the licensees sold charas at any rate they chose, and generally at the rate of Rs 2-4 to 2-8 a tola. The price was reduced to As 12 a tola from 1st October 1928. The result of the above measure was that the consumption of licit charas had gone up from 645 seers in 1927-28 to 1,055 20 seers in 1928-29, 1,287 73 seers in 1929-30, 1,306 18 seers in 1930-31 and 1,323-32 seers in 1931-32.

115 Average consumption and taxation—The average consumption of hemp drugs (of various sorts together) per 1,000 of population in 1931-32 was 5 35 seers, against 5 68 seers in 1930-31 and 4 5 seers in 1912-13. The average taxation thereon in 1931-32 amounted to Rs 27.02 per seer (Rs 14.22 from vend fees and the balance from duty), compared with Rs 28.05 per seer (Rs 14.04 from vend fees and the balance from duty) in 1930-31 and Rs 13.9 per seer (Rs. 8 from vend fees and the balance from duty) in 1912-13.

Nativent showing the hemp drugs revenue, its percentage to total Ercise Revenue and its incidence per head of population during 1912-13, 1930-31 and 1931-32	drugs reven	ue, tés per during	centage to 1912-13,	total Exe 1930-31 a	. its percentage to total Excuse Revenue during 1912-13, 1930-31 and 1931-32	ue and its 32	encedence	per head c	of po	pula	11011
	Total h	al hemp drugs revenue thousands of rupees)	evenue	Percentage to tot	Percentage of hemp drugs revenue to total Excise revenue	ugs revonue onue	Incidence head of pop	Incidence of hemp drugs revenue per head of population (to the nearest pie)	ss rove	nue pe est pu	H @
Province		1030 31	1931 32	1912 13	1930 31	1931 32	1912 13	1930 31	7	1931-32	
Madris Presidency	7,24	20,25	19,61	2.2	3.9	4 6	Ks a p 0 0 3	Rs 8 0 0	p.6	Rs a 0 0	200
Bomb by Presidency Proper	7,46	14,90	16,94	3 9	57	57	0 1 0	0 1	4	0	9
Sind	5,08	5,97	5,95	219	21 71	19 88	0 1 0	0 2	10	0	10
Bengal Presidency	30,70	40,42	34,22	22 31	22 42	21 82	0 1 1	0 1	4	0 1	-
Burm,					;			•			
Biliar and Orissa	23,06	29,85	24,73	22 2	208	202	0 1 0	0 1	4	0	0
United Provinces	24,07	34,08	30,86	19 10	303	283	0 0 10	0 1	- 63	0 1	~
Punjab .	7,44	12,28	11,71	11 50	11 49	13 61	0 0 7	0 0	11	0 0	6
Central Provinces and Berar*	7,40	1,09	74	7.0	106	108	0 0 10	0 1	ಣ	0 0	6
Assam	6,88	7,58	5,61	14 20	13.3	10 95	0 1 3	31 0 1	-	0 1	4
North West Frontier Province	1,36	73	69	26 00	7.5	7.7	0 0 11	0 0		0 0	ĸ
Delbi	89	2,04	2,11	16 97	401	349	0 2 8	9 0		0	ಣ
Ajmor Nerwara	18	62	00	5 10	9 29	94	0 0 7	0	-	0	ø
Coorg	7	10	9	3.9	191	2 46	8 0 0	0 0		0 0	7
Baluchistin	26	199	69	9-3	11 40	86	0 1 0	0		0	4
Tot 11 figure for British India	1,21,87	1,70,51	1,54,38	9.9	102	10 7	0 0 10	0 1		0 0	101
• I igures relate to calendar years except		in the case of 1912-13	912-13		‡ B	‡ Revised figures	Bí	-			

¹ Including Rs 950 on account of duty on charas imported by Kalat State

Juma 1912-13	arugs walness term	
III	is the sum of a number of shows been sed for the retail sale of each description of hemp arrays watery retails	atement snowing the name of company of and 1931-32
	•	Classifica

)			16 0007			1931 32	•
	1912-13,			1890 91		N	Martin of Boonges for the	for the
£	Number of licenses for the	for the	Numb	Number of licenses for the retail sale of	for the	o umn vr	retail sale of	
FIGVIACE	retail sale of			,	١.	Gania	Bhana	Oharas
	Ganza Bhang	Charas	Ganja	Bhang	on Intil Co			
						}	S	,
Mrdra Presidency	538		410	452 518	_	F 10	522	(a)43
Dombay Freshency Fresher	210				,		7 706	15
Sind	378	5	193	203	14	1,211	332	33
Bongal Fresidency	1,422 (0)444	10	1,500		•		,	`
Bihar and Or188a	1,334	10	1,108	290		1,109	1 882	
				9 108			2,112	
United Provinces	3,463	*****		(6)277	276	_	276†	279
Control Provinces and Berart	(a)1.039 44	16	715	40	•	708	40	
Ачват	246	ì	234	67	- 6	230	7 17	89
North-West Frontier Province	57	74		69	8 4		9	9
Delhi	7	- :	_	0	٥	-	}	
Armor Marrors	\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\			16			16	
Coorg	 5	 -	87) t	-	63	•	ı
-				}				[
Baluchistan.	89		36			35	£)	99
	1,110	<i>)</i>	970		:	974	7	
		<u> </u>		}				
Total .	$egin{array}{ccc} 3,925 \ 4,045 & & 1,299 \ & \end{array}$	649	3,494	2,164 1,217	430	3,493	2,128	473
		_			-			
* Of these 396 shops sold bhang and charas together	as together	<i>)</i>)	J Inclusive	(a) Inclusive of temporary licenses	y licenses			

† Of those 174 shops sold blang and charas together
† Of those 174 shops sold blang and charas together
† Of those 174 shops sold blang and charas together
† Figures relate to calendar years except in the case of 1912 13
† Figures relate to calendar years except in the case of 1912 13
† The sale of charas has been allowed in the Town and Island of Bombay and in the Oity of Ahmedabad, Out of 5 22 licenses only, 43 licenses 26 in Bombay and 7 in Ahmedabad) were allowed to sell charas in addition to Ganya and Bhang

IV
Statement showing for each Province (excluding Burma where the use of the drug and the average taxation per seer on all hemp drugs during 1912-13, average taxation are, as a rule, not available owing to the right of vend of

]				Rates of	duty per se
		Ganja			Charas	
Province	1912-13	1930-81	1931-32	19:2 13	1930 31	1031-32
Mindras P-esidency Bombay Presidency Proper Sind Bengal Presidency .	Rs a. p 7 8 0 6 0 0 7 8 0 11 0 0	Rs a p 25 0 0 86 0 0 20 0 0 40 0 0	Rs a p 25 0 0 35 0 0 20 0 0 40 0 0	Rs a p 12 0 0 16 0 0 12 0 0	Rs a p . 20 0 0 70 0 0	8s a p 45 0 0 20 0 0; 70 0 0
Burma . Bihar and Orissa	7 9 0 to	85 0 0 and 40 0 0	35 0 0 and 40 0 0	12 0 0		
United Provinces	0 0 0 to 11 0 0	84 6 0 to 35 2 0	33 0 0 to 34 2 0	12 0 0	55 4 0 to 56 8 0	55 4 0 to 56 8 0
Panjab '• •	Import		prohibited	10 0 0	20 0 0	20 0 0
Central Provinces and Berare	7 8 0 11 0 0	(a) 55 0 0 CO 0 0	60 0 0	16 0 0 12 0 0	12 0 0	12 0 0
North West Fiontier Province						
Dolhi			***	10 0 0	20 0 0	20 0 0
Almir Mermara .	780	10 0 0	10 0 0	10 0 0	60 0 0	co o o
Coorg . I alochistan	7 8 0 7 8 0	27 8 0 10 0 0	27 8 0 10 0 0	12 0 0	20 0 0	20 0 0

Norz -A D-

T D-

² ligares relate to calendar years

hemp drug is prohibited) the rates of duty lemed on each description of hemp 1930-31 and 1931-32 (Separate statistics for ganja, charas and bhang under various description of the drugs being disposed of together)

(ores on	Δ.	verage ta	ration per	-,			1				
Bhang		By duty		_]	By ve	nd fees			Total		
1012-13 1930-31 1031 83	1912 13	1930-81	1931-3	2, 1912	13	1930- 31,	1931- 82	1912 - 18	1930-	1931-	
Re s. p Re a p Rs a 1 3 0 0 7 8 0 10 0 10 0 10 0	0 71	1 .		2°69 31°77	Rs 6 65 3 8	Rs 19 03 30'47	1	1 11-8	1	68.89	3
1 0 0 2 0 0t 2 0 0 8 0 1 0 0 1 0	1	~ \	33°8	33 6	1°8 10 4 3	32 8	1	1		1	
and o and a	D D	3.0	32 5	12 0	7°8		4 8	3.9 16			07
1 0 (10) 0 0 130	to or md.)	3.0	29 15	20.0		3 4 2	6 6a	28 06	6.8	16 80 4	18 *06
2 0 0 0 8 0 0 8 0	(a) 9 0 0 0 8 0	7 8	(b) 43 (c)	(b) 45 (c)		71	8970 (c)	31·0 (c)	14 6 20:2	85 O (e)	78°(
(Let (14 (14 (14 (14 (14 (14 (14 (14 (14 (14	(Let (Let 10 0 0	78	20	20		8.8	20-51	24 08	13 4	40 51	44 (
(141 (141 (141 (141 (141 (141 (141 (141	(te- (16-	10	19 17	7	87	6 43	1373	15-81	6 52	23-70	23*
1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	6 0 0 [r. c Esar4)	\$15 8 80			75	3.1	2-7			15*04	
11: 100	100	1 12	1		278	1 %1 50	1	1 23 4	1	13 74 25 0	5 22

A was se grant again a st was of

¹⁾ leaded finds

⁽c) Information net evallatie

Statement showing the number of offences relating to all descriptions of hemp drugs and the percentage of sucrease (+) over the figures of 1912-13 and 1930-31

Рючасе	Number of convict	Number of convictions for offences relating to hemp drugs during	ing to hemp drugs	Percentage of increase (+) or decrease (-) of the number of offences in 1931-32 over the figures of	so (+) or decrease offences in 1931-32 igures of
	1912 13	1930 31	1931-32	1912 13	1830 31
Madru Presidency	261 (offences)	443 (offonces)	445 (offences)	+70 5	+05
Bombry Presidency Proper	1,513 (offences)	1,066 (offences)	452 (offences)	-70 12	-67 59
pmg	68	180	190	+113 48	+5 56
Bengal Presidency	264	269	497	+88.2	+847
Burma	109	858	777	+551	40-
Biliar and Orissa	154	300	472	+206.5	# A T
United Provinces	212 (cases)	650 (Cases)	513 (cases)	+149.0	2 10
Funlab dalung	42	66	100	19 7	172-
Central Provinces and Berar*	63 (offences)	753 (offences)	630 (cecanos)	1 200 1	+10
Assam	52 (offences)	216	сов (опенсев)	+1,084.1	-151
North West Frontier Province	17	03	ene	4028 85	-403
Dolhi .		3 1	99	69+	-69
Almer Merwam	N	Iõ	14	+600	9 9
Copr		က	-	í	9 99—
Baluchatan	m	~	67	33 33	+50
	7 (Cases of smuggling)	9	_ 11 _	+57 14	+83 33

• Figures relate to calendar years except in the case of 1912-13,

Statement showing the percentige of total gross revenue derived from hemp drugs in the years 1912-13, 1930-31 and 1931-32.

			•						i
	HE	Total gross revenucation lakes of rupess	venuc. 1pces)	Rovenuo re	Rovenuo realized from hemp drugs (In lakhs of rupees)	homp drugs	Percentage derived	Percentage of the total gress revenue derived from homp drufs in	rata in
Province	-							16.0001	1021 33
	1912 13	1930 31	1931 33	1912-13	1030 31	1931 32	1912-13	In Deal	
1					3	9	60	67	1 2
Madras Presidency	8,08	17,593	16,04.6	7.2	93 P3	10 01	, ,	-	1.0
Bombay Presidency including Sind	7,95.8	13,808	14,818	12 6	23 10	24 63	9 1		•
Bengal Presidency	7,16 5	9,682	90 10'6	307	40 1	34.2	♣ c:	21	•
Burma	6,083	7,75 4	9,99 2			1			!
Broar and Orissa	3,35 2	5,27 5	5,19.4	23 1	208	24.7	69	1 2	
United Provinces	7.07	11,96 7	11,247	24.1	34.1	30 0	4	e)	C2
Punjab	5.09 5	10,65 83	9,96 24	of L	12.28	11.711	90	1 10	1 17
Central Provinces and Berar	3,25 4	4,664	4,27 5	7.4	9.4	7.2	61	0 67	11
Аэват	1,78-1	2,563	2,490	06 9	7.6	9 9	36	c1	
North-West Frontier Province	4 04	99 6	8 95	13	73	69	61 61	7.2	76
Dolhi.	3 15†	\$ 08	0 00	æ	2 04	2.11	17	40 1	34.3
Ajmer Morwara	(a)	(a)	(a)	(g)	(a)	(a)	<u> </u>	(E)	(o)
Coorg	(a)	12 46	13 22	0 07	0 02	90.0	(a)	* 0	S+ 0
Baluohistan	13 58	21 80	20 17	28	55	eg C	1 37	8	2-03
* Including Delbi.			Revised figures	ines.		(a) Infe	(a) Information not available.	arailable.	

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<u>+</u>	-
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•	

Statement showing the q	nng th	c quant	ities of l	iemp d	rugs se	nzed in .	1912-1	3, 192	nantities of hemp drugs seized in 1912-13, 1928-29, 1929-30, 1930-31 and 1931-32.	29-30,	1930-	31 and	1931-3	,, ,,	Ì
		1912 13			1928-29			1929-30		1	1930 31		19	1931-32	
Province Wille	pluvp	Спагаз	Bhang and propara tions thereof	Ganla	Charas	Bhang and propara fooredt enort	Ganja	Charas	-sraqenq bna gnahd toenent anort	Ganla	Oharas	-sraqend pas gnada loeredt enoit	gluvg	Ohanas	Bhang and prepara- tions thereof.
SS T Moders Presidence	S.	Srs *	£ \$	E *	S: *	Srs	Srs.	E *	Sra	27 *	Si *	Srs *	Srs.	S.*	Sr3
Sombay Presidency Proper	* *	* *	* *	* *	* *	# #	* *	* *	* *	* *	* *	* *	* 1	* *	* 4
	•	*	#			9	75	20\$	508	558	578	238	23§ Normal	518	22§
	<u> </u>	1,912			1,618) 	2,024			2,292			3,631	
O United Provinces	•	*	3641	— ₩	*	#	* *	* *	* *	* *	* *	* *	* *	* *	* *
E Punjub	•	*	*				* *	* *	* *	* *	* *	* *	* *	* *	* #
S 1 (4 m (a) North West Frontier Province	* *	* *	* *	 	* *	* *	6Z	* *	* *	73	• 1	•	170		i ,
Delhi	* 1	* 1	#	*	*	*	*	*	*	+	*	• #	* #	* *	* *
Coorg	* *	• •	* *	* *	* *	* *	* *	₹ *	# #	* *	* *	* *	* *	* *	* *
Baluchistan		ભ	ŧĉ	*	*	*	*	*	*	*	*	*	*	*	*
								-	-	-			-	_	

† Represents seizures in important cases only ‡ Figures relate to calendar years except in the case of 1912-13 § Represents seizures by the Excise Intelligence staff only—Information relating to seizures by the Excise Department is not available. * Information not available